



# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

VOL. LXII ] WEDNESDAY, JUNE 9, 2021 / JYAISTHA 19, 1943

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 9<sup>th</sup> June, 2021

Notification No. 23/2021-State Tax

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-29) GST-2021/R.48 (4) (7) TH:-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Gujarat Goods and Services Tax Rules, 2017, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Gujarat, Finance Department No. (GHN-22)GST-2020/R.48(4)(2)-TH dated the 27<sup>th</sup> March, 2020, being Notification No. 13/2020-State Tax, namely:-

In the said notification, in the first paragraph, after the words "notifies registered person, other than", the words "a government department, a local authority," shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of June, 2021.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Deputy Secretary to Government.

-----  
GOVERNMENT CENTRAL PRESS, GANDHINAGAR.